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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

I.T.R No.181 of 1999
Date of decision: 3.11.2006

M/S Shree Laxmi Dal & General Mills, Kotkapura

...Petitioner

Versus

The Commissioner of Income-tax, Patiala ...Respondent

CORAM: HON'BLE MR.JUSTICE ADARSH KUMAR GOEL
HON'BLE MR.JUSTICE RAJESH BINDAL

Present: None for the Petitioner.
Dr.N.L.Sharda, Advocate for the Revenue.

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JUDGMENT

Following questions of law have been referred for opinion of this Court by the Income Tax Appellate Tribunal, Amritsar Bench, Amritsar arising out of its order dated 23.1.1998 passed in I.T.A.No.200/ASR/1991, in respect of the assessment year 1987-88.

> "i) Whether on the facts and in the circumstance of the case, the Tribunal was right in upholding the addition of Rs.534785/- as unexplained credits u/s 68?
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> ii) Whether on the facts and in the circumstances of the case, the Tribunal was right in holding that assessee itself should have come forward with an explanation about the credits and not waited for the A.O. to issue letter requiring the assessee to explain the credits.
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> iii) Whether on the facts and in the circumstances of the case, the Tribunal was right in holding that the provisions of Section 40 A(3) were attracted to the transaction found recorded in Register "J"which pertained to business done outside the books of account

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as per the A.O. himself?

iv) Whether on the facts and in the circumstances of the case, the Tribunal was right in upholding the disallowance of Rs.264634/- made u/s.40A(3) of the Income-tax Act, 1961?

On case being called out for hearing, none appears for the assessee. In the absence of any representation on behalf of the assessee, we do not consider it appropriate to go into the merits of questions of law referred.

The reference is thus returned unanswered.

(Adarsh Kumar Goel)
Judge

November 3, 2006 **(Rajesh Bindal)**
Pka **Judge**